

**Illinois Department of Revenue
Regulations**

Title 86 Part 395 Section 395.125 Penalties, Interest and Procedures

TITLE 86: REVENUE

**PART 395
METRO-EAST PARK AND RECREATION DISTRICT RETAILERS' OCCUPATION TAX**

Section 395.125 Penalties, Interest and Procedures

All penalties (both civil and criminal) and provisions concerning interest and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation, are the same under the Metro-East Park and Recreation District Act as under the Illinois Retailers' Occupation Tax Act [35 ILCS 120].